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17928-A
OCT 26 1993 1:30 PM
INTERSTATE COMMERCE COMMISSION

OF COUNSEL
URBAN A. LESTER

October 26, 1993

Mr. Sidney L. Strickland, Jr.
Secretary
Interstate Commerce Commission
Washington, D.C. 20423

Dear Mr. Strickland:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11303(a) are one duly executed copy and one certified copy of a Memorandum of Master Equipment Agreement and Lease Schedule No. 802, a secondary document as defined in the Commission's Rules for the Recordation of Documents under 49 C.F.R. Section 1177.

The enclosed document relates to the Memorandum of Master Equipment Lease Agreement, dated as of October 14, 1992, which was duly filed with the Commission under Recordation Number 17978.

The names and addresses of the parties to the enclosed document are:

Lessor: Pitney Bowes Credit Corporation
201 Merritt Seven
Norwalk, Connecticut 06856

Lessee: Farmland Industries, Inc.
3315 North Oak Trafficway
Kansas City, Missouri 64114

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Mr. Sidney L. Strickland, Jr.
October 26, 1993
Page 2

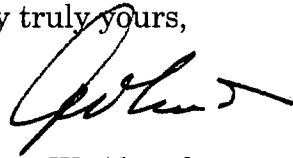
A description of the railroad equipment covered by the enclosed document is:

Two hundred (200) ACF tank cars bearing FLIX reporting marks and numbers 94001 through 94200, inclusive.

Also enclosed is a check in amount \$18 payable to the order of the Interstate Commerce Commission covering the required recordation fee.

Kindly return one stamped copy of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a stylized flourish at the end.

Robert W. Alvord

RWA/bg
Enclosures

MEMORANDUM
OF MASTER EQUIPMENT LEASE AGREEMENT

17978A
OCT 26 1993 - 1 30 PM
INTERSTATE COMMERCE COMMISSION

On the date hereof, the parties hereto entered into that certain Master Equipment Lease Agreement No. 1801323 (the "Lease Agreement") dated as of October 14, 1992, and that certain Lease Schedule No. 802 dated as of October 20, 1993, 1993 attached and incorporated by reference thereto, by and between Pitney Bowes Credit Corporation ("Lessor"), having a place of business located at 201 Merritt Seven, Norwalk, Connecticut 06856-5151, and Farmland Industries, Inc. ("Lessee"), having its principal place of business located at 3315 North Oak Trafficway, Kansas City, Missouri 64116-0005, pursuant to which Lessor has leased to Lessee the Equipment described on Exhibit A hereto, subject to the terms and conditions of said Lease Agreement.

IN WITNESS WHEREOF, each of the undersigned pursuant to due corporate authority has caused this Memorandum to be duly executed in its respective corporate name by an officer duly authorized and hereby declares pursuant to 28 U.S.C. 1746 under penalty of perjury that this Memorandum is a true and correct document and was executed as of this day 20 of OCTOBER, 1993.

PITNEY BOWES CREDIT CORPORATION

BY: [Signature]

ITS: REGIONAL VICE PRESIDENT

FARMLAND INDUSTRIES, INC.

BY: [Signature]

ITS: Vice President / Treasurer

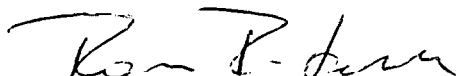
EXHIBIT A

<u>QUANTITY</u>	<u>DESCRIPTION</u>	<u>SERIAL NO.</u>
200	ACF 21,000 gallon Tank Cars	FLIX 94001-94200

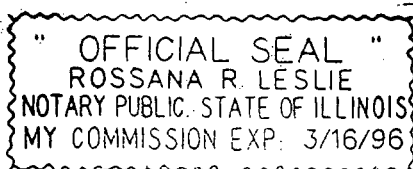
CORPORATE FORM OF ACKNOWLEDGEMENT

State of Illinois)
)
County of Cook) SS:

On this 25th day of October, 1993, before me personally appeared Brian D. Shapiro, to me personally known, who being by me duly sworn, says that he is the Region Vice President of Pitney Bowes Credit Corporation, that the seal affixed to the foregoing instrument is the corporate seal of said corporation, that said instrument was signed and sealed on behalf of said corporation, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



Signature of Notary Public



Seal

CORPACKN
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CORPORATE FORM OF ACKNOWLEDGEMENT

STATE OF MISSOURI)
) ss.
COUNTY OF CLAY)

On this 19th day of October, 1993, before me personally appeared Bernard L. Sanders, to me personally known, who being by me duly sworn, says that he is the Secretary of the Board of Directors of Farmland Industries, Inc., that the seal affixed to the foregoing instrument is the corporate seal of said corporation, that said instrument was signed and sealed on behalf of said corporation, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Deanna Harden
Signature of Notary Public

My commission expires:

DEANNA HARDEN
Notary Public
STATE OF MISSOURI
CLAY COUNTY

(Seal) My Commission Expires FEB 03, 1996

District of Columbia : SS

I, Robert W. Alvord, being duly sworn do hereby certify that the attached "Memorandum of Master Equipment Lease Agreement" dated as of October 20, 1993 between Pitney Bowes Credit Corporation and Farmland Industries, Inc. consisting of four pages, is a true and complete copy of the original thereof.



ROBERT W. ALVORD

Subscribed and sworn to before me this 26th day of October, 1993.



NOTARY PUBLIC

My Commission expires: August 14, 1997